

# The Fiscal Impact

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## Property Tax Burdens along Georgia's Border

This Fiscal Impact looks at the distribution of property tax burdens on median house values in 2004 along Georgia's border counties. A comparison is also made with property tax burdens on median house values in border counties of Georgia's neighboring states of Alabama, Florida, North Carolina, South Carolina, and Tennessee. The property tax burden on a median value home for 22 percent (10 counties) of all Georgia's 46 border counties falls within the \$800-\$899 range. Of the border counties, Harris County has the highest median house value property tax burden of approximately \$1,429, while Whitfield County has the lowest property tax burden on a median value house at \$342. In contrast, the property tax burden on a medium value home in 10 of Alabama's 11 border counties falls within the \$0-\$99 range, while Lee County's (the Alabama border county with the highest burden based on median house value) tax burden on a median value house is \$214. In Florida, Hamilton and Nassau counties have the lowest and highest property tax burdens on median house values at \$625 and \$2,105.

In North Carolina, the high to low property tax burdens range from \$1,226 (Polk County) to \$605 (Macon County). Median house value property tax burdens do not exceed \$1,000 in any of South Carolina's border counties. Property taxes on median house values for Tennessee's border counties are not very different from South Carolina's border counties. Property tax burdens in Georgia's border counties and border counties in Georgia's neighboring states differ due to several factors including variations in property millage rates, assessment ratios, homestead exemptions, and median house values. The differences in property tax burdens are only one fiscal comparison that can be made. Each state has, in addition, different sales and income taxes, and each makes choices over the provision of public services. As such, these property tax comparisons are just one piece of an interesting comparison of the fiscal structure among our neighboring states.

**Frequency Distribution of Property Taxes on Median House Values: GA Border Counties**

